

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF Mason City, IOWA

DUE: December 1, 2014

16201700300000

Mason City

10 1st ST NW

Mason City, IA 50401

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	13,411,315		13,411,315	13,293,213
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	13,411,315		13,411,315	13,293,213
Delinquent property taxes	0		0	0
TIF revenues	1,435,930		1,435,930	1,541,225
Other city taxes	5,013,470	0	5,013,470	4,993,921
Licenses and permits	610,516	0	610,516	588,795
Use of money and property	699,360	64,700	764,060	731,045
Intergovernmental	7,451,758	5,479	7,457,237	11,179,716
Charges for fees and service	931,260	13,699,885	14,631,145	15,839,571
Special assessments	5,591	0	5,591	0
Miscellaneous	3,497,091	14,437	3,511,528	3,774,327
Other financing sources	4,493,205	2,614,478	7,107,683	8,445,895
Total revenues and other sources	37,549,496	16,398,979	53,948,475	60,387,708
Expenditures and Other Financing Uses				
Public safety	9,482,749	0	9,482,749	9,654,585
Public works	3,413,308	0	3,413,308	3,423,695
Health and social services	530,832	0	530,832	642,046
Culture and recreation	3,333,265	0	3,333,265	3,742,681
Community and economic development	3,162,411	0	3,162,411	8,095,333
General government	5,861,483	0	5,861,483	6,070,776
Debt service	5,070,790	0	5,070,790	5,083,641
Capital projects	4,694,180	0	4,694,180	5,551,333
Total governmental activities expenditures	35,549,018	0	35,549,018	42,264,090
Business type activities	0	13,801,230	13,801,230	15,591,857
Total ALL expenditures	35,549,018	13,801,230	49,350,248	57,855,947
Other financing uses, including transfers out	2,281,469	3,905,493	6,186,962	6,737,262
Total ALL expenditures/And other financing uses	37,830,487	17,706,723	55,537,210	64,593,209
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-280,991	-1,307,744	-1,588,735	-4,205,501
Beginning fund balance July 1, 2013	19,997,585	8,290,477	28,288,062	25,567,422
Ending fund balance June 30, 2014	19,716,594	6,982,733	26,699,327	21,361,921
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 25,856,000	Other long-term debt	\$ 0	
Revenue debt	\$ 20,223,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 80,838,380	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
			9/8/2014	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Brent Trout		641	421-2701	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Mason City			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	8,540,868	1,779,937		3,090,510	0	0	13,411,315			13,411,315	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	8,540,868	1,779,937		3,090,510	0	0	13,411,315		T01	13,411,315	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	8,540,868	1,779,937		3,090,510	0	0	13,411,315			13,411,315	6
7	TIF revenues			1,435,930				1,435,930		T01	1,435,930	7
	Other city taxes											
8	Utility tax replacement excise taxes	160,367	0	0	0	0	0	160,367		T15	160,367	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	13,500	568,232	0	0	0	0	581,732	0	T19	581,732	13
14	Other local option taxes	2,562,823	1,708,548	0	0	0	0	4,271,371	0	T09	4,271,371	14
15	TOTAL OTHER CITY TAXES	2,736,690	2,276,780	0	0	0	0	5,013,470	0		5,013,470	15
16	Section B - LICENSES AND PERMITS	610,516	0	0	0	0	0	610,516	0	T29	610,516	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	131,420	274,650	853	20,987	0	7,655	435,565	11,243	U20	446,808	18
19	Rents and royalties	263,795	0	0	0	0	0	263,795	53,457	U40	317,252	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	395,215	274,650	853	20,987	0	7,655	699,360	64,700		764,060	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	1,225,233	2,115,788	254,347	0	0	0	3,595,368	5,479	B89	3,600,847	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	1,225,233	2,115,788	254,347	0	0	0	3,595,368	5,479		3,600,847	33
34												34
35												35
36												36
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,803,793					2,803,793		C46	2,803,793	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	549,360	0	0	0	0	0	549,360	0	C89	549,360	49
50	Iowa Department of Transportation	266,880	0	0	0	0	0	266,880	0	C89	266,880	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Drug Control Grants	37,694	0	0	0	0	0	37,694	0	C89	37,694	54
55	Police Grants	41,647	0	0	0	0	0	41,647	0		41,647	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	895,581	2,803,793	0	0	0	0	3,699,374	0		3,699,374	60
61												61
62	Local grants and reimbursements											62
63	County contributions	88,980	0	0	0	0	0	88,980	0		88,980	63
64	Library service	11,802	0	0	0	0	0	11,802	0	D89	11,802	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Museum Grant	56,234	0	0	0	0	0	56,234	0	D89	56,234	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	157,016	0	0	0	0	0	157,016	0		157,016	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,277,830	4,919,581	254,347	0	0	0	7,451,758	5,479		7,457,237	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	5,920,672	A91	5,920,672	73
74	Sewer	0	0	0	0	0	0	0	4,486,818	A8Ø	4,486,818	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	118,545	A6Ø	118,545	77
78	Airport	27,516	0	0	0	0	0	27,516	0	AØ1	27,516	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,296,383	A81	1,296,383	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	67,716	0	0	0	0	0	67,716	0	A94	67,716	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	3,126	0	0	0	0	0	3,126	0	A89	3,126	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	64,783	0	0	0	0	0	64,783	0	A89	64,783	92
93	Ambulance charges	0	0	0	0	0	0	0	1,477,675	A89	1,477,675	93
94	Sidewalk street repair charges	6,046	0	0	0	0	0	6,046	0	A44	6,046	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	129,403	8,268	0	0	0	0	137,671	0	A03	137,671	98
99	Library charges	16,435	5,692	0	0	0	0	22,127	0	A89	22,127	99
100	Park, recreation, and cultural charges	469,316	52,937	0	0	0	0	522,253	399,792	A61	922,045	100
101	Animal control charges	15,100	0	0	0	0	0	15,100	0	A89	15,100	101
102	Other charges - <i>Specify</i>	2,510	0	0	0	0	0	2,510	0		2,510	102
103	Inspections	62,412	0	0	0	0	0	62,412	0		62,412	103
104	TOTAL CHARGES FOR SERVICE	864,363	66,897	0	0	0	0	931,260	13,699,885		14,631,145	104
105												105
106	Section F - SPECIAL ASSESSMENTS	5,305	0	286	0	0	0	5,591	0	U01	5,591	106
107	Section G - MISCELLANEOUS											107
108	Contributions	333,170	96,860	0	0	0	64,312	494,342	0	U99	494,342	108
109	Deposits and sales/fuel tax refunds	20,124	0	0	0	0	0	20,124	0	U99	20,124	109
110	Sale of property and merchandise	23,689	0	0	0	0	0	23,689	0	U11	23,689	110
111	Fines	71,074	0	0	0	0	0	71,074	0	U30	71,074	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Misc refunds	76,058	2,793,819	12,390	29	0	3,000	2,885,296	14,437		2,899,733	114
115	Insurance proceeds	2,566	0	0	0	0	0	2,566	0		2,566	115
116		0		0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	526,681	2,890,679	12,390	29	0	67,312	3,497,091	14,437		3,511,528	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Mason City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	15,957,468	12,208,524	1,703,806	3,111,526	0	74,967	33,056,291	13,784,501		46,840,792	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	1,556	NR	1,556	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	853,283	0	0	65,882	0	0	919,165	0	NR	919,165	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	312,020	570,184		1,314,955	0	1,209	2,198,368	2,612,922		4,811,290	127
128	Internal TIF loans and transfers in	0	0	730,000	645,672	0	0	1,375,672	0		1,375,672	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	1,165,303	570,184	730,000	2,026,509	0	1,209	4,493,205	2,614,478		7,107,683	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	17,122,771	12,778,708	2,433,806	5,138,035	0	76,176	37,549,496	16,398,979		53,948,475	132
133												133
134	Beginning fund balance July 1, 2013	6,805,342	11,406,706	836,971	-56,607	49,418	955,755	19,997,585	8,290,477		28,288,062	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	23,928,113	24,185,414	3,270,777	5,081,428	49,418	1,031,931	57,547,081	24,689,456		82,236,537	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	4,708,410	861,849	0	0	0	0	5,570,259		E62	5,570,259	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	2,577,230	613,513	0	0	0	0	3,190,743		E24	3,190,743	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	200,157	24,141	0	0	0	0	224,298		E66	224,298	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	207,670	27,331	0	0	0	0	235,001		E66	235,001	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	211,745	8,732	0	0	0	0	220,477		E32	220,477	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	41,971	0	0	0	0	0	41,971		E89	41,971	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	7,947,183	1,535,566	0	0	0	0	9,482,749			9,482,749	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	1,577,869	0	0	0	0	1,577,869		E44	1,577,869	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	305,874	0	0	0	0	305,874		E44	305,874	48
49	Traffic control safety — Current operation	90,152	32,365	0	0	0	0	122,517		E44	122,517	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	369,074	0	0	0	0	369,074		E44	369,074	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	268,348	38,508	0	0	0	0	306,856		E44	306,856	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	57,689	0	0	0	0	57,689		E81	57,689	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	580,802	0	0	0	0	0	580,802		E01	580,802	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	11,188	81,439	0	0	0	0	92,627		E89	92,627	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	950,490	2,462,818	0	0	0	0	3,413,308			3,413,308	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	65,005	8,366	0	0	0	0	73,371		E32	73,371	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	453,176	4,285	0	0	0	0	457,461		E79	457,461	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	518,181	12,651	0	0	0	0	530,832			530,832	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,080,406	43,790	0	0	0	0	1,124,196		E52	1,124,196	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	455,285	1,252	0	0	0	59,959	516,496		E61	516,496	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	556,121	49,634	0	0	0	0	605,755		E61	605,755	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	689,916	107,887	0	0	0	0	797,803		E61	797,803	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	278,824	106	0	0	0	0	278,930		E03	278,930	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	10,085	0	0	0	0	0	10,085		E61	10,085	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,070,637	202,669	0	0	0	59,959	3,333,265			3,333,265	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	18,138	0	0	0	0	0	18,138		E89	18,138	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	471	455,529	0	0	0	0	456,000		E89	456,000	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	141,110	0	0	0	0	141,110		E50	141,110	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	213,083	30,770	0	0	0	0	243,853		E29	243,853	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	552,335	554,206	1,196,769	0	0	0	2,303,310		E89	2,303,310	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	784,027	1,181,615	1,196,769	0	0	0	3,162,411			3,162,411	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	295,472	24,770	0	0	0	0	320,242		E29	320,242	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	354,594	61,081	0	0	0	0	415,675		E23	415,675	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	23,198	0	0	0	0	0	23,198		E89	23,198	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	441	0	0	0	0	0	441		E25	441	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	203,106	6,009	0	0	0	0	209,115		E31	209,115	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	7,247	0	0	0	0	0	7,247		F31	7,247	170
171	Tort liability — Current operation	260,962	0	0	0	0	0	260,962		E89	260,962	171
172	Other general government — Current operation	701,068	3,807,928	0	9,304	0	0	4,518,300		E89	4,518,300	172
173	Purchase of land and equipment	106,303	0	0	0	0	0	106,303		G89	106,303	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,952,391	3,899,788	0	9,304	0	0	5,861,483			5,861,483	176
177	Section G — DEBT SERVICE	0	0	0	5,070,790	0	0	5,070,790			5,070,790	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	5,070,790	0	0	5,070,790			5,070,790	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		2,213,515	2,480,665	0	0	0	0	4,694,180			4,694,180	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	2,213,515	2,480,665	0	0	0	0	4,694,180			4,694,180	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	2,213,515	2,480,665	0	0	0	0	4,694,180			4,694,180	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	17,436,424	11,775,772	1,196,769	5,080,094	0	59,959	35,549,018			35,549,018	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Mason City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,569,158	E91	3,569,158	198
199	Purchase of land and equipment								92,606	G91	92,606	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								1,917,889	E80	1,917,889	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								123,303	E60	123,303	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								1,235,037	E81	1,235,037	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Mason City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,944,258	E89	1,944,258	238
239	Purchase of land and equipment								215,907	G89	215,907	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								2,499,400		2,499,400	242
243	Enterprise Capital Projects								2,203,672		2,203,672	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								13,801,230		13,801,230	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	17,436,424	11,775,772	1,196,769	5,080,094	0	59,959	35,549,018	13,801,230		49,350,248	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	621,564	228,878		0	49,418	5,937	905,797	3,905,493		4,811,290	255
256	Internal TIF loans/repayments and transfers out	0	0	1,375,672	0	0	0	1,375,672	0		1,375,672	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	621,564	228,878	1,375,672	0	49,418	5,937	2,281,469	3,905,493		6,186,962	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	18,057,988	12,004,650	2,572,441	5,080,094	49,418	65,896	37,830,487	17,706,723		55,537,210	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	1,156,291	12,180,764	698,336	1,334	0	0	14,036,725			14,036,725	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	966,035	966,035			966,035	266
267	Unassigned	4,713,834	0	0	0	0	0	4,713,834			4,713,834	267
268	Total Governmental	5,870,125	12,180,764	698,336	1,334	0	966,035	19,716,594			19,716,594	268
269	Proprietary								6,982,733		6,982,733	269
270	Total ending fund balance June 30, 2014	5,870,125	12,180,764	698,336	1,334	0	966,035	19,716,594	6,982,733		26,699,327	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	23,928,113	24,185,414	3,270,777	5,081,428	49,418	1,031,931	57,547,081	24,689,456		82,236,537	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Mason City

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 13,844,091

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 10,481,000	29U \$ 0	39U \$ 1,071,000	49U \$ 0	49U \$ 0	49U \$ 9,410,000	49U \$ 0	I91 \$ 221,675				
2. Sewer utility	19U 11,664,000	29U 0	39U 851,000	49U 0	49U 0	49U 10,813,000	49U 0	I89 355,725				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
9.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
General Obligation	19U 29,116,996	29U 919,165	39U 4,180,161	49U 25,856,000	49U 0	49U 0	49U 0	I89 890,629				
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	51,261,996	919,165	6,102,161	25,856,000	0	20,223,000	0	1,468,029				

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	1,616,767,593	x .05 = \$	80,838,380

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 1,334	\$ 0	5,375,114	21,322,879	26,699,327	
REMARKS						V98

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